

IC 6-2.5

ARTICLE 2.5. STATE GROSS RETAIL AND USE TAXES

IC 6-2.5-1

Chapter 1. Definitions

IC 6-2.5-1-1

"Unitary transaction"

Sec. 1. (a) Except as provided in subsection (b), "unitary transaction" includes all items of personal property and services which are furnished under a single order or agreement and for which a total combined charge or price is calculated.

(b) "Unitary transaction" as it applies to the furnishing of public utility commodities or services means the public utility commodities and services which are invoiced in a single bill or statement for payment by the consumer.

As added by Acts 1980, P.L.52, SEC.1.

IC 6-2.5-1-2

"Retail transaction" and "retail unitary transaction"

Sec. 2. (a) "Retail transaction" means a transaction of a retail merchant that constitutes selling at retail as described in IC 6-2.5-4-1, that constitutes making a wholesale sale as described in IC 6-2.5-4-2, or that is described in any other section of IC 6-2.5-4.

(b) "Retail unitary transaction" means a unitary transaction that is also a retail transaction.

As added by Acts 1980, P.L.52, SEC.1.

IC 6-2.5-1-3

"Person"

Sec. 3. "Person" includes an individual, assignee, receiver, commissioner, fiduciary, trustee, executor, administrator, institution, national bank, bank, consignee, firm, partnership, joint venture, pool, syndicate, bureau, association, cooperative association, society, club, fraternity, sorority, lodge, corporation, limited liability company, Indiana political subdivision engaged in private or proprietary activities, estate, trust, or any group or combination acting as a unit.

As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.8-1993, SEC.82.

IC 6-2.5-1-4

"Department"

Sec. 4. "Department" means the Indiana department of state revenue.

As added by Acts 1980, P.L.52, SEC.1.

IC 6-2.5-1-5

"Gross retail income"

Sec. 5. (a) "Gross retail income" means the total gross receipts, of any kind or character, received in a retail transaction, except that part of the gross receipts attributable to:

- (1) the value of any tangible personal property received in a like kind exchange in the retail transaction; or
- (2) the receipts received in a retail transaction which constitute interest, finance charges, or insurance premiums on either a promissory note or an installment sales contract.

(b) A public utility's or a power subsidiary's gross retail income includes all gross retail income received by the public utility or power subsidiary, including any minimum charge, flat charge, membership fee, or any other form of charge or billing.

As added by Acts 1980, P.L.52, SEC.1.

IC 6-2.5-1-6

"Like kind exchange"

Sec. 6. (a) "Like kind exchange" means the reciprocal exchange of personal property between two (2) persons, when:

- (1) the property exchanged is of the same kind or character, regardless of grade or quality; and
- (2) the persons exchanging the property both own the property prior to the exchange.

(b) A "like kind exchange" may be a part of a transaction involving additional consideration other than the exchanged property.

(c) Notwithstanding subsection (a), a "like kind exchange" does not occur when:

- (1) the transaction involves more than two (2) persons; or
- (2) one (1) party to the transaction, through agreement or negotiation with the second party, acquires personal property for the primary purpose of exchanging that property for like kind property held by the second party.

As added by Acts 1980, P.L.52, SEC.1.

IC 6-2.5-1-7

Repealed

(Repealed by P.L.2-1987, SEC.53.)

IC 6-2.5-1-8

"Retail merchant"

Sec. 8. "Retail merchant" means a person who is described as a retail merchant in IC 6-2.5-4 or who is required to hold a retail merchant's certificate under IC 6-2.5-8.

As added by Acts 1980, P.L.52, SEC.1.

IC 6-2.5-1-9

"Tax year" or "taxable year"

Sec. 9. "Tax year" or "taxable year" means either the calendar year or the taxpayer's fiscal year if and when permission is obtained from the department to use the taxpayer's fiscal year in lieu of the calendar year.

As added by Acts 1980, P.L.52, SEC.1.

IC 6-2.5-1-10

"Commercial printing" defined

Effective 1-1-2003.

Sec. 10. "Commercial printing" means a process or an activity, or both, that is related to the production of printed materials for others, including the following:

- (1) Receiving, processing, moving, storing, and transmitting, either physically or electronically, copy elements and images to be reproduced.
- (2) Plate making or cylinder making.
- (3) Applying ink by one (1) or more processes, such as printing by letter press, lithography, gravure, screen, or digital means.
- (4) Casemaking and binding.
- (5) Assembling, packaging, and distributing printed materials.

The term does not include the business of photocopying.

As added by P.L.192-2002(ss), SEC.48.